

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Franklin County Com Sch Corp (2475)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$808,014	\$774,377	\$728,464	\$742,337	-2.10%	1.90%
Non - Certified Salaries	120	\$410,207	\$391,776	\$381,087	\$433,566	1.39%	13.77%
Other Employee Benefits	241 - 290	\$1,759	\$0	\$3,445	\$430,406	295.51%	12394.00%
Teacher Retirement Fund, After 7-1-95	216	\$34,401	\$50,423	\$61,600	\$71,324	20.00%	15.79%
Public Employees Retirement Fund - Optional Contributions	217	\$37,654	\$72,936	\$76,667	\$64,248	14.29%	-16.20%
Social Security Certified	212	\$57,880	\$57,026	\$53,056	\$56,040	-0.80%	5.62%
Social Security Noncertified	211	\$26,812	\$27,543	\$28,020	\$32,172	4.66%	14.82%
Public Employees Retirement Fund	214	\$18,916	\$25,094	\$24,405	\$19,991	1.39%	-18.09%
Travel	580	\$13,377	\$10,022	\$8,973	\$16,166	4.85%	80.16%
Operational Supplies	611	\$18,066	\$13,546	\$16,203	\$11,483	-10.71%	-29.13%
Pre-2008 Object Code - Temporary Salaries	130	\$5,355	\$7,140	\$6,860	\$10,040	17.02%	46.36%
Other Group Insurance Authorized by Statute	224	\$9,918	\$14,430	\$9,732	\$8,938	-2.57%	-8.16%
Teacher Retirement Fund, Prior to 7-1-95	215	\$11,776	\$13,213	\$4,466	\$5,169	-18.60%	15.73%
Group Life Insurance	221	\$3,911	\$4,398	\$4,261	\$3,850	-0.39%	-9.64%
Repairs and Maintenance Services	430	\$150	\$2,427	\$292	\$0	-100.00%	-100.00%
Teacher Retirement Fund - Optional Contributions	218	\$10	\$0	\$0	\$0	-100.00%	NA
Group Health Insurance	222	\$260,607	\$284,082	\$294,357	(\$106,063)	NA	-136.03%
Student Instructional Support Total		\$1,718,812	\$1,748,433	\$1,701,889	\$1,799,665	1.16%	5.75%
Student Academic Achievement							
Certified Salaries	110	\$7,900,457	\$8,043,995	\$8,199,506	\$8,063,040	0.51%	-1.66%
Non - Certified Salaries	120	\$801,093	\$820,784	\$786,067	\$844,982	1.34%	7.49%
Other Employee Benefits	241 - 290	\$24,930	\$0	\$30,958	\$771,227	135.84%	2391.23%
Group Health Insurance	222	\$1,543,720	\$1,441,822	\$1,589,584	\$710,553	-17.63%	-55.30%
Teacher Retirement Fund, After 7-1-95	216	\$459,340	\$524,327	\$564,360	\$603,015	7.04%	6.85%
Social Security Certified	212	\$573,357	\$571,347	\$594,284	\$587,438	0.61%	-1.15%
Other Supplies and Materials	615, 660 - 689	\$15,150	\$81,491	\$159,511	\$471,487	136.19%	195.58%
Public Employees Retirement Fund - Optional Contributions	217	\$346,826	\$395,825	\$496,046	\$445,249	6.44%	-10.24%
Equipment	730	\$379,084	\$551,591	\$137,367	\$404,146	1.61%	194.21%
Transfer Tuition to Other School Corps Within State	561	\$725,708	\$416,393	\$268,544	\$247,999	-23.54%	-7.65%
Pre-2008 Object Code - Temporary Salaries	130	\$198,076	\$187,157	\$284,004	\$216,698	2.27%	-23.70%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Repairs and Maintenance Services	430	\$135,635	\$25,989	\$93,385	\$166,178	5.21%	77.95%
Textbooks	630	\$0	\$0	\$0	\$94,371	NA	NA
Operational Supplies	611	\$274,676	\$224,658	\$170,022	\$94,343	-23.45%	-44.51%
Other Group Insurance Authorized by Statute	224	\$81,297	\$125,169	\$83,510	\$76,082	-1.64%	-8.89%
Social Security Noncertified	211	\$70,419	\$68,229	\$72,547	\$71,944	0.54%	-0.83%
Teacher Retirement Fund, Prior to 7-1-95	215	\$117,574	\$93,883	\$81,870	\$70,488	-12.01%	-13.90%
Other Professional and Technical Services	319	\$4,070	\$64,565	\$50,706	\$58,615	94.81%	15.60%
Content	747	\$66,174	\$86,830	\$66,902	\$54,952	-4.54%	-17.86%
Staff Services	314	\$122,737	\$566	\$32,140	\$52,142	-19.27%	62.24%
Connectivity	744	\$27,247	\$61,035	\$79,061	\$46,746	14.45%	-40.87%
Instruction Services	311	\$0	\$0	\$0	\$29,422	NA	NA
Travel	580	\$18,188	\$23,826	\$24,358	\$28,235	11.62%	15.92%
Group Life Insurance	221	\$29,464	\$32,421	\$31,156	\$27,210	-1.97%	-12.66%
Public Employees Retirement Fund	214	\$7,887	\$9,071	\$11,140	\$13,694	14.79%	22.92%
Library Books	640	\$6,702	\$12,750	\$15,955	\$12,908	17.80%	-19.10%
Dues and Fees	810	\$22,301	\$10,538	\$10,340	\$10,092	-17.98%	-2.40%
Unemployment Insurance	230	\$13,472	\$1,490	\$463	\$2,054	-37.52%	343.68%
Teacher Retirement Fund - Optional Contributions	218	\$1,133	\$984	\$912	\$861	-6.64%	-5.65%
Instructional Programs Improvement Services	312	\$565	\$22,739	\$2,242	\$100	-35.14%	-95.54%
Severance/Early Retirement Pay	213	\$67,475	\$0	\$0	\$0	-100.00%	NA
Stipends	131	\$25,065	\$11,587	\$4,185	\$0	-100.00%	-100.00%
Other Communication Services	533 - 539	\$70,000	\$0	\$0	\$0	-100.00%	NA
Wireless Equipment	743	\$0	\$12,964	\$0	\$0	NA	NA
Computer Hardware	741	\$0	\$39,861	\$39,144	\$0	NA	-100.00%

Student Academic Achievement Total	\$14,129,822	\$13,963,887	\$13,980,268	\$14,276,271	0.26%	2.12%
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Overhead and Operational

Student Transportation Services	510	\$2,437,912	\$2,436,969	\$2,455,679	\$2,333,090	-1.09%	-4.99%
Non - Certified Salaries	120	\$1,449,525	\$1,574,179	\$1,555,860	\$1,559,838	1.85%	0.26%
Operational Supplies	611	\$722,029	\$697,012	\$657,253	\$633,495	-3.22%	-3.61%
Other Supplies and Materials	615, 660 - 689	\$14,585	\$13,055	\$16,583	\$549,105	147.71%	3211.34%
Heating and Cooling for Buildings - Electricity	621	\$379,036	\$437,625	\$398,932	\$206,425	-14.09%	-48.26%
Group Health Insurance	222	\$254,826	\$257,871	\$291,513	\$179,875	-8.34%	-38.30%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Insurance	520	\$303,947	\$865,581	\$194,688	\$167,316	-13.86%	-14.06%
Repairs and Maintenance Services	430	\$82,360	\$130,570	\$136,414	\$162,691	18.55%	19.26%
Other Employee Benefits	241 - 290	\$0	\$0	\$651,899	\$157,393	NA	-75.86%
Social Security Noncertified	211	\$112,464	\$120,677	\$120,363	\$123,017	2.27%	2.21%
Certified Salaries	110	\$105,000	\$109,000	\$111,725	\$113,389	1.94%	1.49%
Public Employees Retirement Fund	214	\$86,462	\$101,683	\$108,869	\$109,713	6.13%	0.77%
Pre-2008 Object Code - Temporary Salaries	130	\$73,250	\$53,083	\$61,357	\$77,915	1.56%	26.99%
Gasoline and Lubricants	613	\$93,711	\$90,737	\$86,850	\$64,399	-8.95%	-25.85%
Telephone	531	\$78,179	\$38,763	\$50,526	\$50,355	-10.41%	-0.34%
Travel	580	\$16,232	\$19,004	\$26,284	\$27,243	13.82%	3.65%
Water and Sewage	411	\$2,000	\$6,178	\$12,767	\$19,240	76.11%	50.70%
Removal of Refuse and Garbage	412	\$18,553	\$18,712	\$18,120	\$18,684	0.17%	3.11%
Board Member Compensation	115	\$14,000	\$14,000	\$14,000	\$14,000	0.00%	0.00%
Public Employees Retirement Fund - Optional Contributions	217	\$2,625	\$2,717	\$9,642	\$9,717	38.71%	0.78%
Board of Education Services	318	\$2,352	\$9,572	\$22,001	\$9,227	40.73%	-58.06%
Overtime Salaries	140	\$7,907	\$8,310	\$8,393	\$8,851	2.86%	5.46%
Social Security Certified	212	\$8,032	\$8,338	\$8,547	\$8,682	1.96%	1.58%
Other Communication Services	533 - 539	\$11,678	\$4,255	\$13,537	\$6,224	-14.56%	-54.02%
Other Professional and Technical Services	319	\$5,069	\$4,367	\$4,267	\$5,501	2.06%	28.91%
Other Group Insurance Authorized by Statute	224	\$6,715	\$6,959	\$6,424	\$4,846	-7.83%	-24.56%
Advertising	540	\$3,169	\$4,787	\$4,355	\$4,670	10.18%	7.24%
Dues and Fees	810	\$9,624	\$5,595	\$13,285	\$4,165	-18.89%	-68.65%
Group Life Insurance	221	\$3,221	\$3,493	\$4,074	\$3,612	2.91%	-11.34%
Teacher Retirement Fund, Prior to 7-1-95	215	\$3,150	\$3,270	\$3,352	\$3,399	1.92%	1.40%
Equipment	730	\$18,603	\$20,148	\$70,459	\$2,620	-38.74%	-96.28%
Light and Power - Other Than Heating and Cooling	625	\$47,516	\$625	\$34,124	\$2,538	-51.93%	-92.56%
Tires and Repairs	612	\$6,141	\$7,597	\$2,995	\$2,449	-20.53%	-18.22%
Miscellaneous Objects	876 - 899	\$6,445	\$0	\$300	\$1,027	-36.83%	242.19%
Heating and Cooling for Buildings - Gas	622	\$5,234	\$4,988	\$9,460	\$997	-33.94%	-89.47%
Entertainment	240	\$1,251	\$356	\$360	\$371	-26.21%	3.02%
Teacher Retirement Fund, After 7-1-95	216	\$0	\$0	\$0	\$11	NA	NA
Rentals	440	\$3,600	\$5,400	\$6,650	\$0	-100.00%	-100.00%
Official Bond Premiums	525	\$210	\$210	\$210	\$0	-100.00%	-100.00%
Vehicles	731	\$178,820	\$174,544	\$49,118	\$0	-100.00%	-100.00%

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Overhead and Operational Total		\$6,575,434	\$7,260,231	\$7,241,234	\$6,646,088	0.27%	-8.22%
Non Operational							
Repairs and Maintenance Services	430	\$1,563,818	\$1,121,572	\$2,120,508	\$1,712,741	2.30%	-19.23%
Other Supplies and Materials	615, 660 - 689	\$0	\$0	\$0	\$1,415,986	NA	NA
Redemption of Principal	831	\$2,231,000	\$1,945,750	\$968,500	\$696,000	-25.26%	-28.14%
Certified Salaries	110	\$214,749	\$117,083	\$151,157	\$174,151	-5.10%	15.21%
Non - Certified Salaries	120	\$11,555	\$115,246	\$152,369	\$147,071	88.88%	-3.48%
Interest	832	\$315,200	\$293,035	\$295,899	\$140,885	-18.23%	-52.39%
Equipment	730	\$144,161	\$148,135	\$168,472	\$87,931	-11.63%	-47.81%
Other Professional and Technical Services	319	\$29,738	\$45,015	\$35,861	\$59,813	19.09%	66.79%
Teacher Retirement Fund, After 7-1-95	216	\$6,147	\$8,354	\$10,994	\$13,475	21.68%	22.57%
Social Security Certified	212	\$16,092	\$8,911	\$11,564	\$13,233	-4.77%	14.44%
Social Security Noncertified	211	\$1,016	\$8,266	\$10,015	\$9,452	74.64%	-5.62%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,363	\$1,051	\$1,426	\$1,301	-1.17%	-8.80%
Travel	580	\$30	\$0	\$0	\$0	-100.00%	NA
Operational Supplies	611	\$10,668	\$0	\$0	\$0	-100.00%	NA
Staff Services	314	\$6,917	\$0	\$0	\$0	-100.00%	NA
Bank Service Charges	871	\$250	\$1,000	\$250	\$0	-100.00%	-100.00%
Construction Services	450	\$429,859	\$3,318	\$0	\$0	-100.00%	NA
Miscellaneous Objects	876 - 899	\$46,296	\$0	\$8,119	\$0	-100.00%	-100.00%
Public Employees Retirement Fund	214	\$0	\$0	\$105	\$0	NA	-100.00%
Non Operational Total		\$5,028,859	\$3,816,736	\$3,935,239	\$4,472,040	-2.89%	13.64%
Grand Total		\$27,452,927	\$26,789,287	\$26,858,631	\$27,194,063	-0.24%	1.25%